



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 241

Shillong, Tuesday, August 13, 2019

22<sup>nd</sup> Sravana, 1941 (S. E.)

## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 18<sup>th</sup> July, 2019.

**No.ERTS (T) 4/2019/297.** - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Meghalaya Goods and Services Tax (Fifth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue by the Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, in sub-rule (1A),-

(a) after the words “A person applying for registration to”, the words “deduct or” shall be inserted;

(b) after the words “in accordance with the provisions of”, the words and figures “section 51, or, as the case may be,” shall be inserted.

3. In the said rules, in rule 46, in the fourth proviso, with effect from the 1<sup>st</sup> day of September, 2019, after the words “Provided also that a registered person”, the words “other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens,” shall be inserted.

4. In the said rules, in rule 54, after sub-rule (4), with effect from the 1<sup>st</sup> day of September, 2019, the following sub-rule shall be inserted, namely:-



“(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46:

Provided that the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.”.

5. In the said rules, after rule 83A, with effect from such date as may be notified by the Central Government, the following rule shall be inserted, namely:-

**“83B. Surrender of enrolment of goods and services tax practitioner.-**

(1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in **FORM GST PCT-06**, at the common portal, either directly or through a facilitation centre notified by the Commissioner.

(2) The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in **FORM GST PCT-07**, cancel the enrolment of such practitioner.”.

6. In the said rules, in rule 137, for the words “two years”, the words “four years” shall be substituted.

7. In the said rules, in rule 138E, in the first proviso,-

(a) after the words “Provided that the Commissioner may,” the words, letters and figures “on receipt of an application from a registered person in **FORM GST EWB-05**,” shall be inserted;

(b) after the words “reasons to be recorded in writing, by order”, the words, letters and figures “in **FORM GST EWB-06**” shall be inserted.

8. In the said rules, after **FORM GST PCT -05**, with effect from such date as may be notified by the Central Government, the following forms shall be inserted, namely:-



<b>“FORM GST PCT-06</b> [See rule 83B]	
<b>APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER</b>	
1. GSTP Enrolment No.	
2. Name of the GST Practitioner	<Auto Populated>
3. Address	<Auto Populated>
4. Date of effect of cancellation of enrolment	
<p>I hereby request for cancellation of enrolment as GST Practitioner for the reason(s) noted below:</p> <ol style="list-style-type: none"><li>1.</li><li>2.</li><li>3.</li></ol> <p style="text-align: center;"><b>DECLARATION</b></p> <p>The above declaration is true and correct to the best of my knowledge and belief. I undertake that I shall continue to be liable for my actions as GST Practitioner before such cancellation.</p> <p style="text-align: right;">(SIGNATURE)</p> <p>Place:</p> <p>Date:</p>	







10. In the said rules, in **FORM GST RFD-01A**, in Annexure 1, for **Statement 5B**, the following Statement shall be substituted, namely:-

**“Statement 5B [rule 89(2)(g)]**

Refund Type: On account of deemed exports

(Amount in ₹)

Sl. No.	Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Type (Invoice/Credit Note/Debit Note)	Integrated Tax	Central Tax	State Tax/ Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									”.

11. In the said rules, after **FORM GST EWB-04**, the following forms shall be inserted, namely:-

<b>“FORM GST EWB-05</b>		
[See rule 138 E]		
<b>Application for unblocking of the facility for generation of E-Way Bill</b>		
1	GSTIN	<Auto>
2	Legal Name	<Auto>
3	Trade Name	<Auto>
4	Address	<Auto>
5	Facility of furnishing of information in Part A of <b>FORM GST EWB 01</b> (i.e. facility for generation of E-Way Bill) blocked w.e.f.	<Auto>
6	Reasons of unblocking of facility for generation of E- Way Bill	<User input>
(i)		
(ii)		
(iii)		
7	Expected date for filing of returns for the period under default	<User input>



## 8. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation /Status

Date:

Place:

**FORM GST EWB – 06**

[See rule 138 E]

Reference No.:

Date:

To

\_\_\_\_\_ GSTIN

----- Name

\_\_\_\_\_ Address

**Order for permitting / rejecting application for unblocking of the facility for generation of E-Way Bill**

Application ARN:

Date:

The facility for generation of E- Way Bill was blocked in respect of the aforementioned registered person with effect from ----- in terms of rule 138E of the Meghalaya Goods and Services Tax Rules, 2017.

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby accept the application and order for unblocking of the facility for generation of E-Way Bill on the following grounds:

1.

2.

Please note that the system will block the facility for generation of E-Way Bill after \_\_\_\_\_(date) if the registered person continues to be defaulter in terms of rule 138E of the Central Goods and Services Tax Rules, 2017.

**OR**



I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby reject the application for unblocking the facility for generation of E-Way Bill on following grounds:

- 1.
- 2.

**Signature:**

**Name:**

**Designation:**

**Jurisdiction:**

**Address:**

**Note:** Separate document may be attached for detailed order / reason(s).”.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.





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## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 18<sup>th</sup> July, 2019.

**No.ERTS (T) 4/2019/298.** - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification No. 21/2019- State Tax issued *vide* No.ERTS (T) 4/2019/229, dated the 23<sup>rd</sup> April, 2019, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 18, dated the 2<sup>nd</sup> May, 2019, namely:-

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: –

“Provided that the due date for furnishing the statement containing the details of payment of self-assessed tax in said **FORM GST CMP-08**, for the quarter April, 2019 to June, 2019, or part thereof, shall be the 31<sup>st</sup> day of July, 2019.”.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
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## PART-IIA

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### NOTIFICATION

The 29<sup>th</sup> July, 2019.

**No.ERTS (T) 4/2019/318.** – In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in notification No. 21/2019- State Tax issued *vide* No.ERTS (T) 4/2019/229, dated the 23<sup>rd</sup> April, 2019, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 18, dated the 2<sup>nd</sup> May, 2019, namely:–

In the said notification, in paragraph 2, in the proviso, for the figures, letters and words “31<sup>st</sup> day of July, 2019”, the figures, letters and word, “31<sup>st</sup> day of August, 2019” shall be substituted.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
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### NOTIFICATION

The 31<sup>st</sup> July, 2019.

**No.ERTS (T) 4/2019/319.** – In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government issued *vide* No.ERTS (T) 65/2017/1, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A *vide* No. 88, dated the 5<sup>th</sup> July, 2017, namely:-

In the said notification, -

(a) in Schedule I - 2.5%,

(i) after serial number 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“234B	8504	Charger or charging station for Electrically operated vehicles”;
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(ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -



"242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation</i> : For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.";
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- (b) in Schedule II - 6%, serial number 206 and the entries relating thereto shall be omitted;
- (c) in Schedule III - 9%, against serial number 375, in the entry in column (3), after the words "inductors", the words, "other than charger or charging station for Electrically operated vehicles" shall be inserted.

2. This notification shall come into force on the 1<sup>st</sup> August, 2019.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.





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### NOTIFICATION

The 31<sup>st</sup> July, 2019.

**No.ERTS (T) 4/2019/320.** – In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in notification No.ERTS (T) 65/2017/12, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 99, dated the 5th July, 2017, namely:-

In the said notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely:-



(3)

‘(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or  
*Explanation:* For the purposes of this entry, “Electrically operated vehicle” means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle’.

2. This notification shall come into force with effect from the 1<sup>st</sup> of August, 2019.

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya  
Excise, Registration, Taxation & Stamps Department.